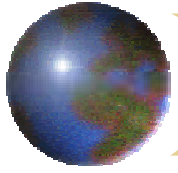


# *Accountability Reporting*

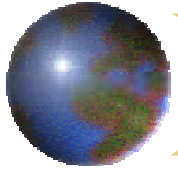
USDA's Progress in Streamlining Reporting  
Processes

**Presented by**  
Connie Gillam



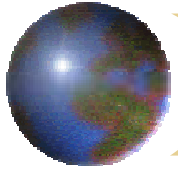
# *Government Management Reform Act of 1994 (GMRA)*

- ✚ This act authorized OMB to adjust the frequency and due dates of or consolidate any statutorily required reports of agencies to OMB or the President and of agencies or OMB to the Congress under any laws for which OMB has financial management responsibility....



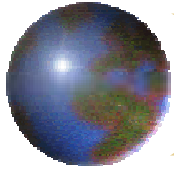
## *Background*

- ⊕ GMRA Act of 1994
- ⊕ Role of CFO Council and AGA
- ⊕ Agency pilots
- ⊕ Extension of GMRA provisions



# *The Purpose of an Accountability Report*

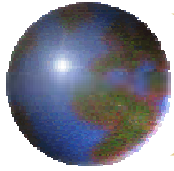
- ✚ Provides information on accomplishments
- ✚ Discloses how the agency is managing its resources under various financial management statutes
- ✚ Serves as a single, comprehensive, integrated report



*The Association of Government Accountants (AGA) suggests that an Accountability Report should be:*

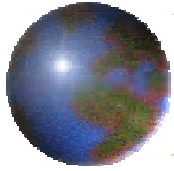
- ✚ Interesting
- ✚ Informative
- ✚ Inviting
- ✚ Objective
- ✚ Proactive
- ✚ High Quality

*in its approach to accounting and reporting.*



## *What we've done so far*

- ✚ Gather information on Accountability Reports issued by other agencies
- ✚ Gather guidance from the AGA and the CFO Council
- ✚ Prepare a matrix of reports issued from the Department to assess their suitability for consolidation into an Accountability Report



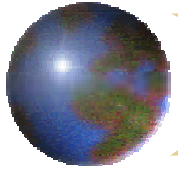
# *Candidates for Consolidation*

- ✿ Consolidated Financial Statements
- ✿ Federal Management Status Report and 5-Year Plan\*
- ✿ FMFIA/FFMIA Reporting Requirements
- ✿ Management Discussion and Analysis
- ✿ Major Management Challenges\*

and eventually.....

- ✿ USDA Annual Program Performance Report
- ✿ Secretary's Management Report on Audit Resolution

\* Elements from these reports will be considered for inclusion in the Accountability Report



## *Next Steps:*

- ✚ Continue reviewing and assessing guidelines and information
- ✚ Consider consolidating seven reports into USDA Accountability Report
- ✚ Seek volunteers
- ✚ Make recommendations to CFO and Deputy CFO on the form, content, and approach for a USDA Accountability Report